

WHAT IS CLAIMED IS:

- 1 1. A panel comprising:
 - 2 at least one substrate layer having a polyester mat comprising acrylic
 - 3 polystyrene copolymer.
- 1 2. The panel of claim 1 further comprising an outer coverstock
2 layer and an adhesive layer for adhering the coverstock layer to the substrate.
- 1 3. The panel of claim 1 further comprising two additional
2 substrate layers having polyester mats modified to have acrylic polystyrene
3 copolymer.
- 1 4. The panel of claim 1 wherein the panel is a headliner.
- 1 5. The panel of claim 1 wherein the substrate layer comprises
2 10% to 80% dry acrylic polystyrene copolymer by weight.
- 1 6. The panel of claim 1 wherein the substrate layer comprises
2 30% dry acrylic polystyrene copolymer by weight.
- 1 7. The panel of claim 1 further comprising a fiber layer
2 comprising dry acrylic polystyrene copolymer.
- 1 8. The panel of claim 7 when the fiber layer comprises 10% to
2 80% dry acrylic polystyrene copolymer by weight.
- 1 9. The panel of claim 7 wherein the fiber layer comprising 30%
2 dry acrylic polystyrene copolymer by weight.
- 1 10. A multi-layer panel comprising:
 - 2 at least one fiber layer having dry acrylic polystyrene copolymer; and

10083826.022702
207220

3 at least one substrate layer having a polyester mat comprising dry
4 acrylic polystyrene copolymer.

11. The multi-layer panel of claim 10 further comprising an outer
coverstock layer and an adhesive layer for adhering the coverstock layer to the fiber
layer.

12. The multi-layer panel of claim 10 wherein the substrate layer
comprising 10% to 80% dry acrylic polystyrene copolymer by weight.

1 14. A headliner comprising:
2 an outer coverstock layer;
3 an adhesive layer;
4 a fiber layer comprising dry acrylic polystyrene copolymer; and
5 a substrate layer having a polyester mat comprising dry acrylic
6 polystyrene copolymer.

15. The headliner of claim 14 wherein the substrate layer
comprises 10% to 80% of dry acrylic polystyrene copolymer by weight.

16. The headliner of claim 14 wherein the fiber layer comprises
10% to 80% dry acrylic polystyrene copolymer by weight.

17. The headliner of claim 14 wherein the fiber layer comprises
sisal fibers..

18. The headline of claim 14 wherein both the substrate layer and
the fiber layer comprises 30% of dry acrylic polystyrene copolymer by weight.